RECEIVED
CENTRAL FAX CENTER
MAY 19 2008

IN THE SPECIFICATION

Page 5, please replace lines 15-17 with:

In another embodiments of the present invention the catalyst used to esterify the fatty acids and transesterify the glycerides is an organometallic compound of ~~Tine~~ Tin preferably an alkyl Tin oxide.

Page 5, please replace lines 20-23 with:

In yet another embodiments of the present invention, alcohol used has 1-4 carbon atoms and is used in concentrations in the range of 3:1 to 30:1 mole/mole of the starting substance. A slight excess of alcohol is needed to push the reaction toward formation of alkyl ester.

Page 5, please replace lines 24-26 with:

In the process of the present ~~intervention by product glycerin~~ invention the glycerin byproduct is recovered as an immiscible phase by decantation, and the excess alcohol is recovered by distillation or evaporation.

Page 5, please replace lines 27-31 with:

In yet another embodiments of the present invention the alkyl esters are purified by washing with water then treated ~~treatment~~ with ~~an~~ a basic adsorbent selected from the group consisting of bauxite, clay, alumina, silica-alumina and distillation or a combination thereof. The washings with water and treatment with adsorbent are carried out at 20-60°C respectively.

Page 5, line 32 to page 6, line 2 please replace with:

The alkyl esters produced by the process of the present invention have been found suitable for use as fuel in diesel engines, blending component for petro-diesel and as an additive in petrofuels for enhancing lubricity, cetane number and biodegradability.

Page 6, please replace lines 3-4 with:

In ~~Yet~~ yet another embodiment ~~wherein~~ the biodiesel obtained has an acid value in the range of 0.01-0.50 mg KOH/g.

Page 6, please replace lines 5-6 with:

In ~~still~~ still another embodiment ~~wherein~~ the biodiesel obtained as viscosity in the range of 4-7 cSt at 40°C.

Page 6, please replace lines 7-11 with:

It will be apparent from the foregoing that the present invention provides a single process for producing lower fatty acid alkyl esters by reacting triglycerides, free fatty acids and animal fat with lower alcohols in presence of alkyl ~~Tin~~ tin oxide as a catalyst. The ~~catalyst the~~ process is ecofriendly since no alkali treatment is involved for the purification of alkyl esters.